

EXHIBIT 20



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02/01/2005 02 48 PM

To: Monica_Streacker@cfins.com
cc:
Subject: Copart - Revised Updated Values @ 1/1/06

Monica,

Attached please find an updated statement of values as of 1/1/06, with new TIV of \$153,679,079. This new exhibit includes the following:

Removal of inventory values

Updated values for some of the previously reported locations

Values for newly acquired locations not previously reported

Updated COPE

(See attached file. Statement of Values Updated 1-1-06.xls)

Please advise if there are any questions.

Thanks and regards,
Patrice

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Thank you.


Statement of Values Updated 1-1-06.xls

MONICA STREACKER

FEB 2 2006

OK to send me including
TIV.

AFK

Note:

Late due to
system error.
Manually done.
Solt & S.